

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**CITY OF** ALTOONA, IOWA  
**DUE: December 1, 2017**

**16207700100000**  
**CITY OF ALTOONA**  
**407 8TH ST SE**  
**ALTOONA, IOWA 50009**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	6,060,512		6,060,512	5,922,660
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	6,060,512		6,060,512	5,922,660
Delinquent property taxes	0		0	
TIF revenues	11,590,469		11,590,469	11,768,055
Other city taxes	1,593,448	0	1,593,448	1,680,122
Licenses and permits	1,436,340	0	1,436,340	863,500
Use of money and property	507,084	4,851	511,935	102,027
Intergovernmental	4,165,510	0	4,165,510	3,471,226
Charges for fees and service	206,397	11,397,565	11,603,962	10,783,423
Special assessments	40,002	0	40,002	40,000
Miscellaneous	1,294,172	63,800	1,357,972	987,000
Other financing sources	87,411,633	4,481,094	91,892,727	89,771,302
<b>Total revenues and other sources</b>	114,305,567	15,947,310	130,252,877	125,389,315
<b>Expenditures and Other Financing Uses</b>				
Public safety	5,974,776	0	5,974,776	5,939,920
Public works	2,402,940	0	2,402,940	1,872,695
Health and social services	17,866	0	17,866	27,000
Culture and recreation	3,280,153	0	3,280,153	2,891,597
Community and economic development	2,512,244	0	2,512,244	2,806,053
General government	1,156,643	0	1,156,643	1,225,565
Debt service	19,901,253	0	19,901,253	20,103,939
Capital projects	0	0	0	7,459,000
<b>Total governmental activities expenditures</b>	35,245,875	0	35,245,875	42,325,769
Business type activities	0	11,754,438	11,754,438	12,245,317
<b>Total ALL expenditures</b>	35,245,875	11,754,438	47,000,313	54,571,086
Other financing uses, including transfers out	26,455,234	4,784,707	31,239,941	28,971,302
<b>Total ALL expenditures/And other financing uses</b>	61,701,109	16,539,145	78,240,254	83,542,388
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	52,604,458	-591,835	52,012,623	41,846,927
Beginning fund balance July 1, 2016	20,578,995	16,447,113	37,026,108	28,881,734
Ending fund balance June 30, 2017	73,183,453	15,855,278	89,038,731	70,728,661

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 28,365,000	Other long-term debt	\$ 0
Revenue debt	\$ 900,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 91,965,000		
		General obligation debt limit	\$ 68,731,816

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 10/27/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk RANDY PIERCE	Telephone → 515	Area Code 967-5136
Signature of Mayor or other City official (Name and Title)		Number 967-5136
		Extension
		Date signed 10/23/2017

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF ALTOONA					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	4,832,125	865,767		362,620			6,060,512			6,060,512	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	4,832,125	865,767		362,620	0		6,060,512		T01	6,060,512	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	4,832,125	865,767		362,620	0	0	6,060,512			6,060,512	6			
7	<b>TIF revenues</b>			11,590,469				11,590,469		T01	11,590,469	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	504,800						504,800		T15	504,800	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax	1,088,648						1,088,648		T19	1,088,648	13			
14	Other local option taxes							0		T09	0	14			
15	<b>TOTAL OTHER CITY TAXES</b>	1,593,448	0	0	0	0	0	1,593,448	0		1,593,448	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,436,340						1,436,340		T29	1,436,340	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	109,120		7,500	378,676	13		495,309	4,851	U20	500,160	18			
19	Rents and royalties	11,775						11,775		U40	11,775	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	120,895	0	7,500	378,676	13	0	507,084	4,851		511,935	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants		7,874			3,217		11,091		B89	11,091	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	7,874	0	0	3,217	0	11,091	0		11,091	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,806,740					1,806,740		C46	1,806,740	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	97,142						97,142		C89	97,142	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	347,288		215,833	17,063			580,184		C89	580,184	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	444,430	1,806,740	215,833	17,063	0	0	2,484,066	0		2,484,066	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	92,880						92,880		D89	92,880	64
65	Township contributions	45,590						45,590		D89	45,590	65
66	Fire/EMT service	531,883						531,883		D89	531,883	66
67	PRAIRIE MEADOWS			1,000,000				1,000,000		D89	1,000,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	670,353	0	1,000,000	0	0	0	1,670,353	0		1,670,353	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,114,783	1,814,614	1,215,833	17,063	3,217	0	4,165,510	0		4,165,510	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	4,442,177	A91	4,442,177	73
74	Sewer							0	5,439,023	A8Ø	5,439,023	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	718,685	A81	718,685	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	85,533						85,533		T15	85,533	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	797,680	A80	797,680	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	3,621						3,621		A89	3,621	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	10,205						10,205		A89	10,205	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	53,232						53,232		A61	53,232	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	PLANNING	53,806						53,806			53,806	103
104	TOTAL CHARGES FOR SERVICE	206,397	0	0	0	0	0	206,397	11,397,565		11,603,962	104
105												105
106	Section F - SPECIAL ASSESSMENTS				40,002			40,002		U01	40,002	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds	20,074						20,074	63,800	U99	83,874	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	36,402						36,402		U30	36,402	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	154,517		138,776				293,293			293,293	113
114	GAMING REVENUE	944,403						944,403			944,403	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	1,155,396	0	138,776	0	0	0	1,294,172	63,800		1,357,972	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	10,459,384	2,680,381	12,952,578	798,361	3,230	0	26,893,934	11,466,216		38,360,150	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				52,461,910	8,190,876		60,652,786		NR	60,652,786	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	1,365,130			11,997,857	147,590		13,510,577	4,239,577		17,750,154	127			
128	Internal TIF loans and transfers in	314,285			12,383,985	550,000		13,248,270	241,517		13,489,787	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	1,679,415	0	0	76,843,752	8,888,466	0	87,411,633	4,481,094		91,892,727	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	12,138,799	2,680,381	12,952,578	77,642,113	8,891,696	0	114,305,567	15,947,310		130,252,877	132			
133												133			
134	Beginning fund balance July 1, 2016	4,597,825	389,864	5,807,297	9,170,770	613,239		20,578,995	16,447,113		37,026,108	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	16,736,624	3,070,245	18,759,875	86,812,883	9,504,935	0	134,884,562	32,394,423		167,278,985	136			
137												137			
138												138			
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ALTOONA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,930,018	361,517					3,291,535		E62	3,291,535	2
3	Purchase of land and equipment					21,913		21,913		G62	21,913	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	1,392,496	184,892					1,577,388		E24	1,577,388	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	110,120						110,120		E32	110,120	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	543,808	48,573					592,381		E66	592,381	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	323,941	43,345					367,286		E66	367,286	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	14,153						14,153		E32	14,153	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	5,314,536	638,327		0	21,913	0	5,974,776			5,974,776	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		1,332,292			619,448		1,951,740		E44	1,951,740	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		198,699					198,699		E44	198,699	48
49	Traffic control safety — Current operation		93,258					93,258		E44	93,258	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		159,243					159,243		E44	159,243	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	1,783,492		0	619,448	0	2,402,940			2,402,940	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation	17,866						17,866		E32	17,866	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	17,866	0				0	17,866			17,866	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
116												116	
117												117	
118												118	
119												119	
120												120	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	819,529	73,046					892,575		E52	892,575	122
123	Purchase of land and equipment					25,209		25,209		G52	25,209	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	825,242	67,850					893,092		E61	893,092	127
128	Purchase of land and equipment					567,467		567,467		G61	567,467	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	107,978						107,978		E61	107,978	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	36,985						36,985		E61	36,985	135
136	Other culture and recreation	756,847						756,847		E61	756,847	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,546,581	140,896			0	592,676	0	3,280,153		3,280,153	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,013,916		1,189,890				2,203,806		E89	2,203,806	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	271,282	37,156					308,438		E29	308,438	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,285,198	37,156	1,189,890	0	0	0	2,512,244			2,512,244	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	318,277	39,557					357,834		E29	357,834	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	507,134	10,832					517,966		E23	517,966	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	105,019						105,019		E25	105,019	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	42,052						42,052		E31	42,052	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	133,772						133,772		E89	133,772	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,106,254	50,389	0	0	0	0	1,156,643			1,156,643	176
177	Section G — DEBT SERVICE				19,901,253			19,901,253			19,901,253	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	19,901,253	0	0	19,901,253			19,901,253	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	10,270,435	2,650,260	1,189,890	19,901,253	1,234,037	0	35,245,875			35,245,875	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTOONA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,771,760	E91	1,771,760	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								2,958,468	E80	2,958,468	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								739,199	E81	739,199	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								211,965	E80	211,965	230
231	Purchase of land and equipment									G80	0	231
232	Construction								232,145	F80	232,145	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTOONA							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment								525,545	G89	525,545	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								3,352,823		3,352,823	242		
243	Enterprise Capital Projects								1,962,533		1,962,533	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								11,754,438		11,754,438	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	10,270,435	2,650,260	1,189,890	19,901,253	1,234,037	0	35,245,875	11,754,438		47,000,313	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	470,000			11,997,857	497,590		12,965,447	4,784,707		17,750,154	255		
256	Internal TIF loans/repayments and transfers out			13,489,787				13,489,787			13,489,787	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	470,000	0	13,489,787	11,997,857	497,590	0	26,455,234	4,784,707		31,239,941	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	10,740,435	2,650,260	14,679,677	31,899,110	1,731,627	0	61,701,109	16,539,145		78,240,254	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		419,985	4,080,198	54,913,773	7,773,308		67,187,264			67,187,264	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	5,996,189						5,996,189			5,996,189	267		
268	Total Governmental	5,996,189	419,985	4,080,198	54,913,773	7,773,308	0	73,183,453			73,183,453	268		
269	Proprietary								15,855,278		15,855,278	269		
270	Total ending fund balance June 30, 2017	5,996,189	419,985	4,080,198	54,913,773	7,773,308	0	73,183,453	15,855,278		89,038,731	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	16,736,624	3,070,245	18,759,875	86,812,883	9,504,935	0	134,884,562	32,394,423		167,278,985	271		
272												272		

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right;"><b>CITY OF ALTOONA</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Purpose</th> <th>Amount paid to other local governments</th> </tr> <tr><td>Correction.....</td><td>M05 \$ 0</td></tr> <tr><td>Health.....</td><td>M32 0</td></tr> <tr><td>Highways.....</td><td>M44 0</td></tr> <tr><td>Transit subsidies.....</td><td>M94 0</td></tr> <tr><td>Libraries.....</td><td>M52 0</td></tr> <tr><td>Police protection.....</td><td>M62 0</td></tr> <tr><td>Sewerage.....</td><td>M80 0</td></tr> <tr><td>Sanitation.....</td><td>M81 0</td></tr> <tr><td>All other.....</td><td>M89 \$ 0</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 0	Highways.....	M44 0	Transit subsidies.....	M94 0	Libraries.....	M52 0	Police protection.....	M62 0	Sewerage.....	M80 0	Sanitation.....	M81 0	All other.....	M89 \$ 0	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Purpose</th> <th>Amount paid to State</th> </tr> <tr><td>Highways.....</td><td>L44 \$ 0</td></tr> <tr><td>All other.....</td><td>L89 \$ 0</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$ 0	All other.....	L89 \$ 0
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$ 0																																		
Health.....	M32 0																																		
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Police protection.....	M62 0																																		
Sewerage.....	M80 0																																		
Sanitation.....	M81 0																																		
All other.....	M89 \$ 0																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$ 0																																		
All other.....	L89 \$ 0																																		
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
						Amount - Omit cents																													
Total salaries and wages paid.....						Z00 \$	7,158,355																												
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																		
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$ 3,045,000	29U \$	39U \$ 3,045,000	49U \$	49U \$	49U \$	49U \$	191 \$	179,973																										
2. Sewer utility	19U 1,000,000	29U	39U 100,000	49U	49U	49U 900,000	49U	189	27,850																										
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																											
6. Industrial Revenue	19T	24T	34T		44T	44T		189																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																											
8. TIF revenue	19U 80,238,350	29U 54,136,650	39U 14,045,000	49U 28,365,000	49U 91,965,000	49U	49U	189	5,653,145																										
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189																											
10.	19U	29U	39U	49U	49U	49U	49U	189																											
11.	19U	29U	39U	49U	49U	49U	49U	189																											
12.	19U	29U	39U	49U	49U	49U	49U	189																											
13.	19U	29U	39U	49U	49U	49U	49U	189																											
14.	19U	29U	39U	49U	49U	49U	49U	189																											
<b>Total long-term debt</b>	<b>84,283,350</b>	<b>54,136,650</b>	<b>17,190,000</b>	<b>28,365,000</b>	<b>91,965,000</b>	<b>900,000</b>	<b>0</b>	<b>5,860,968</b>																											
<b>B. Short-term debt</b>		Amount - Omit cents																																	
Outstanding as of JULY 1, 2016				61V \$																															
Outstanding as of JUNE 30, 2017				64V \$	0																														
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2015/FY2017 Actual valuation -- January 1, 2015					\$	<b>1,374,636,318</b>	<b>x .05 = \$</b>	<b>68,731,816</b>																											
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>																																		
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																										
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61																														
	\$		\$	7,773,308			81,265,423		89,038,731																										
REMARKS									V98																										